

Exhibit 23

PUBLIC LAWS
OF THE
STATE OF NORTH CAROLINA,
PASSED BY THE
GENERAL ASSEMBLY
AT THE
SESSION OF 1866.

RALEIGH:
WM. E. PELL, PRINTER TO THE STATE
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1866, to collect under provisions of said ordinance, all sums due thereunder, which have not been paid and to return the same, at the next regular return of taxes.

~~Further proceedings may be stopped in certain cases.~~ SEC. 3. *Be it further enacted*, That any person who may have entered into recognizance, under section 21st of said ordinance, may, before the return of the bond to the Superior Court, stop further proceedings, by answering freely as to his taxes, and paying the same to the Sheriff, together with a fee of one dollar to the Sheriff, and after such return to the Court, the prosecuting officer on such answer and payment shall enter a *nolle prosequi* in the case of the payment of costs by the defendant.

~~Sheriffs commissions.~~ SEC. 4. *Be it further enacted*, That where such additional returns of the sheriffs or collectors shall be less than one thousand dollars, they shall be allowed six per cent. commissions, when equal to one thousand dollars, and not exceeding two thousand dollars, five per cent., and when two thousand dollars and upwards, four per cent. commissions. [Ratified the 10th day of March, A. D., 1866.]

REVENUE.

Chap. 21.

AN ACT ENTITLED REVENUE.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That for the support of the State Government, and to meet appropriations made by law, a tax shall be levied upon the subjects embraced in the following schedule, to be listed and paid as shall be directed by law.

SCHEDULE A.

Upon real estate. 1. Real property, with the improvements thereon, including entries of land, ten cents on every one hundred dollars of its value.

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2. Every taxable poll one dollar; *Provided*, That persons maimed or permanently disabled, shall be exempt, also, such poor and infirm persons, as the County Court may declare and record fit subjects of exemption. Every person who, on the first day of April, shall have any person subject to poll tax as a member of his family, or in his employment, or living on his land or in his house, by consent of the owner of said lands, shall list such person and pay the tax, and may retain the same out of any moneys due him.

3. Every toll gate on a turnpike road, and every toll bridge, five per cent. on the gross receipts, and every gate across a highway, licensed by law, twenty dollars. *Turnpike toll bridges. etc.*

4. Every ferry, the gross receipts of which amount to one hundred dollars and upwards, one per cent., amounting to five hundred dollars and upwards, five per cent., and one thousand dollars and upwards, ten per cent. *Ferries.*

Every studhorse and jackass owned in the State, let to mares for a price, six dollars, to be listed in the county of the owner, unless the price demanded for the season for one mare, shall exceed that sum, in which case the amount thus demanded shall be paid as tax. *studhorses and jackasses.*

5. Every dollar of dividend or profit, not previously listed, declared, received or due, on or before the first day of April, in each year, upon money or capital invested in shares in the Bank of Washington, the Merchants' Bank of Newbern, the Bank of Wadesboro', the Bank of Fayetteville, the Commercial Bank of Wilmington, the Farmers' Bank of North Carolina, the Bank of Charlotte and the Bank of Yanceyville, nine cents; and in shares in all other banks or corporation and trading companies, and in steam vessels of twenty tons burden and upwards, four cents; and any persons listing any dividends or profit of the Banks herein specially named, shall be required to list the same separately from any other dividend or profit, for which he is liable to a tax, and also to specify the name of the bank from which said dividend is due or has been received. *Dividends.*

Moneys due from solvent debtors. 6. One-tenth of one per cent. on moneys, if exceeding one hundred dollars, due from solvent debtors, including States and governments, (except bonds of the United States) or on hand, or on deposit with individuals or corporations within this State or elsewhere, the term "money" to include notes of the United States, or of any State or corporation, according to their value: *Provided*, That bonds of this State, issued after the 23d February, 1861, and the balance after deducting the money due and on hand, debts owing by the tax-payer as principal, and as surety where the principal is insolvent, shall only be liable. Persons holding such subjects of taxation, as guardian, clerk of any court, executor or administrator, trustee or agent of whatever kind, shall list and be liable to pay said tax.

Salaries. 7. Every State and county officer, every President and Cashier, or Treasurer, or other officer of any bank, railroad or other incorporated company, and all other salaried persons, except ministers of the gospel, whose annual salaries or fees amount to, or are worth five hundred dollars or upwards, one per cent. on such total salary and fees.

Net incomes profits. 8. On the nett income and profits derived by each person, joint stock company and corporation, from any occupation, employment or business in which they may have been engaged, and from every investment of labor, skill, property or money, and the nett income and profit from any source whatever (except the salaries and fees named in the preceding section,) during the year preceding the first day of April in each and every year, to be listed under the head of "Income," as follows: If said income amounts to five hundred dollars, and is less than one thousand dollars, one per cent.; if amounting to one thousand dollars and below two thousand dollars, one and one-half per cent., if amounting to two thousand dollars, and below three thousand dollars, two per cent.; if amounting to three thousand and below four thousand

•dollars, two and a half per cent.; if amounting to four thousand dollars and below five thousand dollars, three per cent.; if amounting to five thousand dollars and upwards, three and one-half per cent. The tax imposed in this section shall be in addition to other taxes in this act imposed, except where laid on gross receipts and dividends and profits elsewhere taxed under this act, and shall include interest on securities of the United States, of this State, or other State or government: *Provided*, ~~Proviso~~. That in estimating the income for the year preceding the first day of April, 1866, those subjects on which taxes have actually been paid, under the revenue ordinance of the Convention, shall not be included.

In estimating the nett income, the only deduction by ^{Nett income, how estimated} way of expenses shall be first, taxes other than the income tax due the State.

Second. Rent for use of buildings or other property, or interest on actual incumbrance.

Third. Usual or ordinary repairs, but not for new buildings or permanent improvements.

Fourth. Cost or value of the labor, (except that of the tax-payer himself,) raw material, food, and all other necessary expenses incidental to the business, from which the income is derived.

9. Every carriage or other vehicle for the conveyance ^{Carriages, etc.} of persons, in use, worth at least fifty dollars, one per cent. on its value.

10. All gold and silver plate, gold and silver plated ^{Gold and silver ware and jewelry.} ware and jewelry worn by males, including, watch, ^{watch-chains, seals and keys, when collectively of greater} value than twenty-five dollars, one per cent. on their entire value.

11. Every harp and piano in use one dollar, every dirk, ^{Harps and pianos, deadly weapons.} bowie-knife, pistol, sword-cane, dirk-cane and rifle-cane, (except arms used for musturing and police duty) used or worn about the person of any one at any time during the year, one dollar: *Provided*, That this tax shall not ~~Proviso~~.

apply to arms used or worn previous to the ratification of this act, and any person who shall wear said weapons, and fail to list the same, and pay the tax, shall be guilty of a misdemeanor.

^{Spirituou}s and malt li-
quors. 12. Every resident of the State who brings into the State or buys from a non-resident, whether by sample or otherwise, spirituous liquors, wines or cordials, ale, porter, lager-beer, or other malt liquors, for the purpose of sale, fifteen per cent. on the amount of his purchases; every person who buys to sell again, spirituous liquors, wines or cordials, or malt liquors, from the maker, in this State, his agent, factor or commission merchant, ten per cent. on the amount of his purchases.

^{Real and per-}sonal estate of
certain heirs. 13. Upon all real and personal estate, whether legal or equitable, situate within the State, which shall descend or be devised or bequeathed to any collateral relation or person, other than a lineal descendant or ancestor of the husband or wife of the deceased, or husband or wife of such ancestor or descendant, or to which such collateral relation may become entitled, under the law, for the distribution of intestate estates, and which real and personal estate may not be required in payment of debts and other liabilities, the following per centum tax upon the value thereof shall be paid:

Class 1. CLASS. If such collateral relation be a brother or sister of the father or mother of the deceased, or issue of such brother or sister, a tax of two per cent.

Class 2. CLASS 2: If such collateral relation be a more remote relation, or the devisee or legatee be a stranger, a tax of three per cent.

The real estate liable to taxation shall be listed by the devisee or heir in a separate column, designating its proper per cent. tax.

^{Estate re-}duced to as-sets. The personal estate or real estate reduced to assets shall be liable to tax in the hands of the executor or administrator, and shall be paid by him, before his administration account is audited or the estate is settled, to the

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sheriff of the county. If the real estate descended or devised shall not be the entire inheritance, the heir or devisee shall pay a *pro rata* part of the tax, corresponding with the relative value of the estate or interest.

If the legacy or distributive share to be received shall not be the entire property, such legatee or distributee shall, in like manner, pay a *pro rata* part of the tax, according to the value of his interest.

Whenever the personal property in the hands of such administrator or executor, (the same not being needed to be converted into money in the course of the administration,) shall be of uncertain value, he shall apply to the County Court to appoint three impartial men of probity, to assess the value thereof; and such assessment being returned to Court and being confirmed, shall be conclusive of the value.

To facilitate the collection of the tax on collaterals, every executor or administrator shall return in his inventory, whether the estate of the deceased goes to the lineal or collateral relations, or to a stranger, and if to collaterals, the degree of relationship of such collaterals to the deceased, under a penalty of one hundred dollars, to be recovered in the name and for the use of the State, and it shall be the duty of the clerk of the Court of Pleas and Quarter Sessions, to furnish the sheriff with the names of the executors and administrators, who make such returns, after each and every term of his Court.

SCHEDULE B.

The sheriff shall collect the taxes as set forth in this schedule annually, unless otherwise directed, and grant to each party paying the tax, a license to carry on his business to the first day of July next ensuing, except in cases where the tax is on non-resident horse and mule drovers, in which case no license shall be required.

1. Every company of circus riders, or exhibitors of col-

Circuses and lections of animals, seventy-five dollars for each county manager. in which they shall perform or exhibit for reward.

Side shows. Every separate exhibition, (commonly known as side shows,) accompanying such performers, or which cannot be seen without the payment of a separate charge, fifteen dollars for each county in which it is exhibited for a reward.

Theatricals and shows. 2. Every company of itinerant, stage or theatrical performers, or persons performing feats of strength or agility, or exhibiting natural or artificial objects, (except amateur performers,) twenty dollars for each county in which they exhibit for a reward, and two hundred dollars when such company performs for a longer time than two months in any county.

Itinerant singers and performers. 3. Every company of itinerant singers or performers on musical instruments, or dancers or itinerant companies, who otherwise exhibit for the public amusement, ten dollars for each county in which they exhibit for reward.

Insurance companies. 4. Every insurance company, incorporated by this State, except companies for mutual assurance, who take no policy out of the State, one hundred dollars.

Hotels and eating houses. 5. Every hotel, restaurant or eating house one-half of one per cent. on the gross receipts, if exceeding three hundred dollars, and every gas company, and every telegraph company, one per cent. on gross receipts.

Insurance agency. 6. Every agency of an insurance company, incorporated out of the State, five per cent. on gross receipts, and ten dollars for every county in which such company may have an agency.

Bank agency. 7. Every agency of a bank incorporated out of the State, five hundred dollars.

Brokers and bankers. 8. Every money or exchange, bond or note broker, private banker, or agent of a foreign broker or banker, shall pay the sum of one hundred dollars for each county in which he has an office or place of business; and every person acting for such broker, whether with or without compensation, shall be held and deemed a broker to all

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intents and purposes, in the place or county in which he shall so act, and shall be liable for the above tax.

9. Every person who is not a resident of this State, and ^{Brokers'} who shall come in this State in the capacity of, or as agent ^{agency.} for a broker, and with the intention of exercising any of the functions of a money or exchange broker, shall pay the sum of one hundred dollars in each and every county in which he shall act as a broker, which tax shall be collected by the sheriff of the county and be accounted for as other taxes.

10. Every person who shall propose to act as broker, ^{Brokers'} according to the foregoing section, shall pay the tax to the sheriff of the county in the county in which said broker's business is to be transacted, and take a license for the same, which shall authorize him to act as broker for one year; and any person who shall act without such license, shall forfeit the sum of fifteen hundred dollars, ^{Penalty for} ^{violation.} to be recovered by the sheriff of the county where such tax may be due, one-third of which shall go to the sheriff and the remainder shall be accounted for as other taxes, and such persons so offending, shall be guilty of a misdemeanor.

11. Every money or exchange, bond or note broker, and other persons mentioned in sections 8, 9 and 10, shall pay ^{Additional} ^{tax.} in addition to the tax therein named, five per cent. on the profits of their business.

12. Every express company, four per cent. on gross ^{Express com-} ^{panies.} receipts.

13. Every public billiard table, one hundred and fifty ^{Billiard tables} dollars, every private billiard table, twenty-five dollars, and every bagatelle table, twenty dollars.

14. Every public bowling alley, whether called ninepin ^{Bowling} or tenpin alley, or by any other name, fifty dollars, every ^{alleys.} private bowling alley, ten dollars.

15. Any person whose occupation or business is to keep ^{Livery stable} horses or vehicles for hire, or to let, shall pay a tax of ^{keepers.} twenty-five dollars.

Retailers of Liquors. 16. Every licensed retailer of spirituous liquors, wines or cordials, or retailer of malt liquors, fifty dollars for one year. In addition to this, such retailer shall list the amount of liquors, wines and cordials, as required in schedule A. of this act, and pay the tax there imposed.

Itinerant dentists and daguerreotypists. 17. Every itinerant dentist, portrait or miniature painter, daguerrean artist and other persons taking likenesses of the human face, ten dollars for each county in which

Proviso he carries on his business: *Provided*, That such person as shall furnish satisfactory evidence to the sheriff of the county in which he proposes to practice, that he is a resident of the State, and has listed the receipts of his profession for the previous year, shall be exempt from the tax imposed in this paragraph.

Playing cards. 18. Every person who purchases in or out of the State for sale or gift, or brings into the State for sale or gift, playing cards, fifty cents for each separate deck or pack, so bought or brought into the State, during the year.

Penalty. Every person failing to list and pay the tax mentioned in this section, shall, in addition, forfeit and pay five hundred dollars, to be recovered by the sheriff, by distress or otherwise, two hundred and fifty dollars of which is to be paid to the State as taxes.

Agencies. 19. Every person that, for himself or as agent for another, at his regular place of business, sells riding vehicles manufactured out of the State, two per cent. on his sales.

Auctioneers. 20. Every auctioneer, on all goods, wares or merchandise, whether the growth or manufacture of this country or imported from foreign countries, placed in his hands by a merchant resident in the State, whether owner or not, or by a commission merchant, one per cent. on the gross amount of sales; and if by itinerant traders, or such as are not residents of the State, five per cent. on the gross amount of sales, subject to all the regulations and exemptions set forth in the tenth chapter of the Revised Code, entitled "Auctions and Auctioneers."

21. Every merchant, merchant tailor, jeweller, grocer, <sup>Merchants,
grocers, etc.</sup> druggist, apothecary, produce-dealer, commission-merchant, factor, produce-broker, and every other trader, who as principal or as agent for another, carries on the business of buying or selling goods, wares or merchandize of whatever name or description, and who is not taxed on his purchases in some other paragraph in this schedule, one-half of one per cent. on the total amount of his purchases, whether made in or out of the State, for cash or on credit.

Articles, the growth or manufacture of this State, if ^{Certain ar-} bought in the State, and other articles, the growth or ^{ties.} manufacture of adjoining States, if brought into this State for sale, by the grower or manufacturer, shall pay a tax of one-tenth of one per cent.

22. Every non-resident merchant, drummer or agent, <sup>Non-resident
merchants,
drovers, etc.</sup> who shall come into this State and sell any goods, wares or merchandize, by sample or otherwise, whether delivered or to be delivered, shall pay a tax of one-half of one per cent., on the gross amount of such sale, made in any one year, and shall, before making such sale, obtain a written license from the sheriff of the county in which he proposes to do business, which the sheriff is authorized to issue whenever such person shall give bond, with security in the sum of five hundred dollars for the payment of the tax hereby imposed, at the time and under the same rules and regulations as are prescribed for the payment of merchant's tax; and any person violating the provisions of this paragraph, shall be liable to a penalty of five hundred dollars, to be collected by the sheriff, four hundred dollars of which shall be accounted for and paid as other State taxes, and he shall be further liable to indictment as for a misdemeanor.

23. Every dealer in ready made clothing for males, <sup>Dealers in
ready made
clothing.</sup> one and one-half per cent. on the total amount of purchases.

24. Every person, who for himself or as agent for <sup>Patented med
icines.</sup>

another, sells patent medicines, or nostrums, ten per cent. on the amount of his sales.

Non-resident horse & mule drovers. 25. Every non-resident horse or mule drover, or person who receives horses or mules to sell for a non-resident, one per cent. on the amount of each sale, due as soon as the sale is effected, and upon his neglect or failure to pay such tax, in every county in which he sells, he shall forfeit and pay the sum of one hundred dollars, which shall be collected by the sheriff by distress or otherwise, one-half to his own use and one-half to the use of the State. Every horse or mule drover shall be considered a non-resident, unless the sheriff has satisfactory evidence that he is a resident of the State; and the sheriff shall have power and authority to examine on oath at any time, any horse or mule drover or person who receives horses or mules to sell for another, as to whether he has made any sale or exchange, and as to whether he is a non-resident, or agent of a non-resident, and on his failure to answer he shall be subject to the same penalty as for failure or neglect to pay such tax.

Non-resident Stud-horse or jack. 26. Every stud-horse or jackass let to mares for a price, belonging to a non-resident of the State, ten dollars, unless the highest price demanded for the season for one mare, exceed that sum, in which case the amount thus demanded shall be paid for the license. The payment to one sheriff and the license under his hand, shall protect the subject in this paragraph taxed in any county of this State. Every such stud-horse or jackass shall be considered as belonging to a non-resident, unless the sheriff is furnished with satisfactory evidence that the owner is a resident of the State.

Peddlers. 27. Every person that peddles good, wares or merchandise, either by land or water, not the growth or manufacture of this State, or any drugs, nostrums or medicines, whether such person travel on foot or with a conveyance or otherwise, shall first have proved to the County Court that he is a citizen of the United States, and is of good

moral character, and shall have obtained from the court (who may, in its discretion, make or refuse,) an order to the sheriff to grant him peddler's license, to expire on the first of July next ensuing. And the sheriff, on production of a copy of such order, certified by the clerk of such court, shall grant such license for his county on the receipt of forty dollars tax: *Provided*, (1.) That not more ~~Proviso.~~ than one person shall peddle under one license. (2.) That any person who temporarily carries on a business as merchant in any public place, and then removes his goods, shall be deemed a peddler. (3.) That nothing in this act contained shall prevent any person from freely selling live stock, vegetables, fruit, oysters, fish, books, charts, maps, printed music, or the articles of his own growth or manufacture. (4.) That nothing herein contained shall release peddlers from paying the tax imposed in this act, on persons who deal in the same species of merchandize, which tax shall be collected or secured in the same manner as in the case of other merchants and traders.

28. Every itinerant who deals in or puts up lightning ~~Lightning red~~ rods, ten dollars for each county in which he carries on ~~men.~~ his business.

29. Every itinerant who sells spirituous liquors, wines or cordials, not the product of his own farm, in quantities from one quart to one barrel, shall pay fifty dollars for every county, and be under the same rules and restrictions as peddlers, except that an order from court shall not be required for a license.

30. On every gallon of whiskey, brandy, or other spirituous liquors, made for his own use or for sale, by the person using any distillery, twenty-five cents, and a like sum on every gallon distilled for other persons, to be paid by the person distilling the same: *Provided*, That any person ~~Proviso.~~ who shall distil without having previously obtained a license therefor from the county court, shall pay a tax of ten dollars for every day or part of a day in which he

Provise. may so distil; and it shall be the duty of the sheriff to distrain the still and fixtures for the payment of such tax: *Provided further*, That the foregoing proviso concerning license shall not be in force until thirty days from the ratification of this act: *And provided further*, That the foregoing proviso concerning license shall only apply to persons distilling spirituous liquors from grain: *Provided further*, That in any county in which there is no court in session at the time when this act shall go in force, the license may be obtained from any seven justices of the peace for said county.

Said tax shall take effect from the first day of January, 1866, and the sheriff shall collect the same quarterly on the first days of April, July, October and January.

Gypsies. 31. Every company of Gypsies, or strolling company of persons who make a support by pretending to tell fortunes, horse-trading, tinkering or begging, one hundred dollars in each county in which they offer to practice any of their crafts, recoverable out of any property belonging to any one of the company. But nothing herein contained shall be so construed as to exempt them from indictment, or penalties imposed by law.

32. Every license granted under the provisions of this act, shall be for twelve months from the issuing of the same.

SCHEDULE C.

Schedule C. The subjects embraced in this schedule shall be taxed the amount specified and the taxes collected and accounted for as follows:

On acts of incorporation or amendments thereto. 1. Every corporation that might become incorporated by letters patent under the provisions of chapter 26, Revised Code, entitled "Corporations," but shall fail to do so, and apply to the General Assembly and obtain a special act of incorporation, or shall obtain an act to amend their charter, whether it had been secured by letters patent under said law or by a special act, one

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hundred dollars for each act to incorporate or to amend, which tax shall be paid to the Treasurer of the State.

2. No corporation shall organize under such special act of incorporation, obtained as set forth in the preceding section, or derive any benefit under such act to amend their charter, until it first shall have obtained a certified copy of such act from the Secretary of State, and the Secretary shall in no case furnish such copy until the company applying shall have delivered to him the Treasurer's receipt for the tax assessed in the preceding section, which receipt the Secretary shall file in his office.

3. The president and cashier of each of the banks in this State, on or before the first day of October, in each year, shall pay into the Public Treasury the following tax, to wit: If the profits divided among the stockholders of the banks under their charge during the year, amounted to not less than six and not more than seven per cent., one-half of one per cent. on the stock owned by individuals or corporations, if over seven and not more than eight per cent., three-fourths of one per cent. on the stock thus owned, if more than eight per cent. one per cent. In case the said officers of any bank shall neglect or fail to pay the tax as herein required, said bank shall pay double the amount of such tax, and the same shall be sued for and recovered by the Attorney General in the name of the State, in the superior court of the county of Wake.

3. Every license for an attorney to practice law in the county or superior courts, fifteen dollars, to be paid at the time of obtaining the same, to the clerk of the supreme court, who shall before the first day of October in each year, render to the Treasurer of the State, a list setting forth the names of the persons from whom received, and the amounts received, and pay into the Public Treasury the total amounts, less five per cent. commission for receiving and accounting for the same.

4. Every marriage license one dollar; every mortgage deed, marriage contract and deed in trust, made to secure marriage license, etc., censes, debts, etc.

Duty of clerk. debts or liabilities, one dollar, and every other deed conveying title to real estate, when the consideration is three hundred dollars or upwards, fifty cents, payable to the clerk of the county court. No clerk shall grant such license or admit to probate such instrument, until the tax shall have been paid and the receipt shall be endorsed on such license or instrument, and be registered with the same.

Property exempted from taxation. 5. All the property and other subjects of taxation, shall be annually taxed as by this act enacted, unless such property be expressly exempted from taxation by this or some other act; and the property and estate hereby exempted from taxation, are all such, and their profits as may belong to the United States, or to this State, or may belong to or be set apart and exclusively used for the University, colleges, institutes, academies, and schools for the education of youth, or the support of the poor or afflicted, or especially set apart for and appropriated to the exercises of divine worship, or the propagation of the gospel, or such as may be set apart and kept for graveyards and burial lots; all such property and estates, and their profits, as may belong to the State and county agricultural societies, and be set apart and used by them for agricultural fairs, and all such and their profits as may belong to any church or religious society, and be set apart and used by them for parsonages.

Former laws repealed. SEC. 2. *Be it further enacted*, That all laws imposing taxes, the subjects of which are revised in this act are hereby repealed: *Provided*, That this repeal shall not be construed to extend to the provisions of any law, so far as they relate to the taxes listed, or which ought to have been listed, or may be due for the year one thousand eight hundred and sixty-five, or for any year previous thereto. [*Ratified the 12th day of March, A. D., 1866.*]

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